

proprietorships, the vast majority, 99.99 percent, have not filed lawsuits. Those individuals recognize the fact that there is an obligation to function and run state government with taxes. They don't mind paying their taxes. They'll pay them. They want to be treated equitably and fairly, just like that other .001 percent who have filed the lawsuits, only they do it in a different way. They belly up to the bar, they write the checks, and they say, Legislature, don't let us down. What will happen is exactly what Senator Withem said, is that if you pass the bill, as it's currently drafted, if you leave the sections in that he is trying to strip, you will basically take that 99.99 percent of the taxpayers who haven't filed lawsuits and you will awake a sleeping giant that says, now, wait a minute, Legislature, we didn't mind paying them, we didn't mind having the local subdivisions pay for those goods and services, we deemed that we need those. But now you're saying that the only people that are going to be eligible to receive those back are the folks that basically tried to screw the rest of us. They tried to stick it to the rest of us, they tried to make us foot the bill for them, and they are the only ones you are going to treat decently. You're going to basically slap the rest of us upside the head that have been the good citizens, that have paid the taxes. You're going to see the 25,000, the 250,000 individuals pay their taxes in 1990, they're going to pay them, but they're going to pay them under protest. We don't change that,...

SPEAKER BARRETT: One minute.

SENATOR HALL: ...we don't change that in this bill. We can't stop those individuals from filing under protest and then waiting to see. And I guarantee you, I've talked to the tax attorneys in Omaha that work for these big companies, the ones that are litigating these cases right now, and they have said that you will see, across the state, when it comes time to file taxes in 1990, individual after individual file their taxes under protest. And, if you pass LB 2, that is going to be the main reason for that protest. They are going to say, look at this bill, folks. You're going to have every accountant, every attorney advise every 1040 individual who files taxes, and every pulp mill attorney who puts out forms for 75 bucks, that makes wills up and does corporations, they're going to be advertising that for \$75 they'll fill out this form for you to let you protest your taxes. And there are going to be individuals who think, well, heck, for 75 bucks, or whatever the figure will